



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Denise Mason **Phone #:** (406) 226-5543

(Signature)

(Date)

Chair, Board of Trustees: Brian Gallup

(Signature)

(Date)

County Superintendant Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Local	LOCAL	Local	Local
110	Local School-110	LOCAL	Local	Local
111	Miscellaneous Local-111	LOCAL	Local	Local
150	Local School-150	LOCAL	Local	Local
155	Local Blackfeet Tribe Donation	LOCAL	Local	Local
160	Crayola Grant	LOCAL	Local	Local
165	State Stream Dollars	STATE	18-0404-XX14	state
250	Local -250	LOCAL	Local	Local
312	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A120908	84.358A
366	State OTO Capital Invest & Deferred Maintenance	STATE	18-0404-366-08	state
368	Miscellaneous State Grant	STATE	18-0404-368-08	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A130908	84.358A
413	Title VII, Indian Education	FEDERAL	S060141010	84.060
434	Title IV, Part B, 21st Century	FEDERAL	18-0404-1715	84.287
456	IDEA Part B	FEDERAL	18-0312-7715	84.027
457	IDEA Preschool	FEDERAL	18-0312-7715	84.173A
465	Miscellaneous Federal Grant thru OPI	FEDERAL	18-0404-XX06	unknown
494	Title I - Schoolwide	FEDERAL	18-0404-3115	Federal
512	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140908	84.358A
612	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A150908	84.358A

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	55,338.78	795.90		6,015.65
02	Taxes Receivable - Real and Personal (120-149)	95,995.01	11,101.42		
03	Taxes Receivable - Protested (150-159)	9,554.75	1,803.32		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				3,666.53
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	160,888.54	13,700.64		9,682.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	105,549.76	12,904.74		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	55,338.78	795.90		9,682.18
52	TOTAL FUND BALANCE/EQUITY	55,338.78	795.90		9,682.18
53	TOTAL LIABILITIES AND FUND BALANCE	160,888.54	13,700.64		9,682.18

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		32,790.72	(14,026.63)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			26,974.37	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		32,790.72	12,947.74	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,392.72	
48	Fund Balance for Budget		32,790.72	10,555.02	
52	TOTAL FUND BALANCE/EQUITY		32,790.72	12,947.74	
53	TOTAL LIABILITIES AND FUND BALANCE		32,790.72	12,947.74	

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			189,619.27	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)			174.00	
20	TOTAL ASSETS AND OTHER DEBITS			189,793.27	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			189,793.27	
52	TOTAL FUND BALANCE/EQUITY			189,793.27	
53	TOTAL LIABILITIES AND FUND BALANCE			189,793.27	

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,461.91	56,470.00		
02	Taxes Receivable - Real and Personal (120-149)	3,771.80	1,081.31		
03	Taxes Receivable - Protested (150-159)	679.47			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,913.18	57,551.31		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,451.27	1,081.31		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,461.91	56,470.00		
52	TOTAL FUND BALANCE/EQUITY	22,461.91	56,470.00		
53	TOTAL LIABILITIES AND FUND BALANCE	26,913.18	57,551.31		

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		144,961.31		
02	Taxes Receivable - Real and Personal (120-149)		17,140.33		
03	Taxes Receivable - Protested (150-159)		2,420.52		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		164,522.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		19,560.85		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		144,961.31		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		144,961.31		
53	TOTAL LIABILITIES AND FUND BALANCE		164,522.16		

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			21,689.77	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			21,689.77	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			21,689.77	
52 TOTAL FUND BALANCE/EQUITY			21,689.77	
53 TOTAL LIABILITIES AND FUND BALANCE			21,689.77	

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,092.19	21,521.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	20,092.19	21,521.01		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	20,092.19	21,521.01		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	20,092.19	21,521.01		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	20,092.19	21,521.01		



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		84.30		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		84.30		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		84.30		
35	TOTAL LIABILITIES		84.30		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		84.30		



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	158,177.24	152,777.88
1112	District Levy - Personal Property	0.26	382.67
1114	District Levy - Pers Prop/Mobile Homes	513.98	2,437.02
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	26,206.07	0.00
1190	Penalties and Interest on Taxes	785.37	705.99
1510	Interest Earnings	709.94	287.40
3110	Direct State Aid	113,583.59	134,609.49
3111	Quality Educator	11,869.88	11,947.69
3112	At Risk Student	3,448.93	3,275.70
3113	Indian Education For All	836.40	981.36
3114	American Indian Achievement Gap	5,600.00	7,790.00
3115	State Spec Ed Allowable Cost Pymt to Districts	14,546.92	16,221.15
3116	Data For Achievement	615.00	940.00
3118	Natural Resource Development	809.42	1,511.21
3120	State Guaranteed Tax Base Aid	0.00	9,239.84
3444	State School Block Grant	38,734.73	38,734.73
3445	State Combined Fund School Block Grant	1,011.22	0.00
3446	SB96 Block Grant Reimbursement	343.18	0.00
3447	SB96 Combined Block Grant Reimbursement	84.37	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-190.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		377,876.50	381,651.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	168,906.26	176,380.74
			2XX Personal Services - Employee Benefits	35,103.28	34,175.32
			6XX Supplies and Materials	2,220.53	0.00
		23XX	Support Services - General Administration		
			810 Dues and Fees	1,004.00	989.00
			8XX Other Expenditures	0.00	3,002.96
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	14,642.58	14,936.33
			2XX Personal Services - Employee Benefits	71.99	72.79
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	19,486.40	17,190.37
			2XX Personal Services - Employee Benefits	1,485.16	1,981.53



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	0.00	3,041.83
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	42,465.41	46,067.66
			2XX Personal Services - Employee Benefits	9,027.01	9,842.63
			4XX Purchased Property Services	478.54	10,062.88
			6XX Supplies and Materials	141.73	2,127.10
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,363.57	27,824.09
			2XX Personal Services - Employee Benefits	148.23	122.79
		21XX Support Services - Students			
			1XX Personal Services - Salaries	575.24	3,962.86
			2XX Personal Services - Employee Benefits	3.43	23.08
			3XX Purchased Professional and Technical Services	2,284.74	3,336.54
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			6XX Supplies and Materials	70.00	72.90
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	30,420.25	33,932.04
			2XX Personal Services - Employee Benefits	1,714.99	1,928.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>363,613.34</u>	<u>391,073.63</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					64,761.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					381,651.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					391,073.63 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,338.78 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	26,787.51	36,313.35
	1112 District Levy - Personal Property	0.04	83.01
	1114 District Levy - Pers Prop/Mobile Homes	84.26	468.84
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,283.27	0.00
	1190 Penalties and Interest on Taxes	130.86	130.89
	1510 Interest Earnings	177.85	3.96
	3444 State School Block Grant	2,459.35	2,459.35
	3446 SB96 Block Grant Reimbursement	56.26	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-128.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,979.40	39,331.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	34,656.00	40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,656.00	40,000.00

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	1,464.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,331.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	40,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	795.90	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.88	29.93
	3220 State Food Services Match	84.81	0.00
	4550 Federal Child Nutrition	20,691.18	27,715.76
	4552 Fresh Fruit And Vegetable	0.00	885.91
	6100 Material Prior Period Revenue Adjustments	0.00	6.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,795.87	28,638.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	3,446.54	2,326.20
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	15,164.62	21,375.92
			810 Dues and Fees	85.00	85.00
434 Title IV, Part B, 21st Century					
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	514.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,696.16	24,301.77

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	5,345.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,638.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,301.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,682.18	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	566.64	163.13
	2240 County Retirement Distribution	25,094.83	58,281.65
	6100 Material Prior Period Revenue Adjustments	0.00	-65.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>25,661.47</u>	<u>58,379.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	31,569.14	37,041.64
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	85.55	107.56
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	2,501.94	2,580.01
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	13,657.19	15,763.16
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	6,879.11	7,441.75
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,703.48	4,880.29
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	250.18	631.26
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	342.08	341.80
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	4,892.97	5,485.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>65,881.64</u>	<u>74,273.43</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					48,684.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58,379.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					74,273.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,790.72	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
111	Miscellaneous Local-111	
	6100 Material Prior Period Revenue Adjustments	30.77
413	Title VII, Indian Education	
	4130 Title VII Indian Education	9,007.00
434	Title IV, Part B, 21st Century	
	4340 Title IV, Part B, 21st Century Community Learning Centers	53,311.00
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	14,980.00
494	Title I - Schoolwide	
	4940 Schoolwide Program	31,987.00
512	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,107.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		122,423.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
413	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		7,662.40
			2XX Personal Services - Employee Benefits		1,344.60
			413 Subtotal		9,007.00
434	Title IV, Part B, 21st Century				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		21,582.01
			2XX Personal Services - Employee Benefits		3,749.15
			3XX Purchased Professional and Technical Services		290.00
			5XX Other Purchased Services		4,898.13
			6XX Supplies and Materials		22,791.71
			434 Subtotal		53,311.00
456	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,461.34
			2XX Personal Services - Employee Benefits		1,133.62
			3XX Purchased Professional and Technical Services		1,246.25
			6XX Supplies and Materials		5,966.25
			456 Subtotal		14,807.46



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
457	IDEA Preschool				
	457 IDEA Preschool				
		1XXX	Instruction		
			6XX Supplies and Materials		117.00
			457 Subtotal		117.00
494	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,466.00
			2XX Personal Services - Employee Benefits		8,736.60
			5XX Other Purchased Services		1,784.40
			494 Subtotal		31,987.00
612	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,692.01
			2XX Personal Services - Employee Benefits		3,205.74
			6XX Supplies and Materials		347.92
			612 Subtotal		13,245.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					122,475.13

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					11,867.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					122,423.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					122,475.13 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	2,392.72	Less Last Year	1,260.92	(4b)	1,131.80
					1,131.80 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,947.74 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
111 Miscellaneous Local-111	30.77	0.00	30.77
413 Title VII, Indian Education	9,007.00	9,007.00	0.00
434 Title IV, Part B, 21st Century	53,311.00	53,311.00	0.00
456 IDEA Part B	14,980.00	14,807.46	172.54
457 IDEA Preschool	0.00	117.00	-117.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
494 Title I - Schoolwide	31,987.00	31,987.00	0.00
512 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,107.75	0.00	13,107.75
612 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	13,245.67	-13,245.67
Total	122,423.52	122,475.13	-51.61

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	441.17	1,079.59
	1900 Other Revenue from Local Sources	200.00	0.00
	4820 Federal Impact Aid - Title VIII	132,473.39	232,450.40
	6100 Material Prior Period Revenue Adjustments	0.00	-56.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		133,114.56	233,473.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,897.22	25,510.21
			2XX	Personal Services - Employee Benefits	40.52	11,261.81
			3XX	Purchased Professional and Technical Services	1,166.25	223.33
			5XX	Other Purchased Services	3.07	800.00
			6XX	Supplies and Materials	682.73	5,760.43
			810	Dues and Fees	0.00	89.00
			8XX	Other Expenditures	0.00	129.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	500.00	551.00
			2XX	Personal Services - Employee Benefits	2.98	3.21
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	345.00	330.00
			2XX	Personal Services - Employee Benefits	2.07	1.92
			3XX	Purchased Professional and Technical Services	4,500.00	4,500.00
			5XX	Other Purchased Services	0.00	4,712.00
			6XX	Supplies and Materials	60.00	345.73
			810	Dues and Fees	700.00	350.00
		24XX	Support Services - School Administration			
			5XX	Other Purchased Services	0.00	105.48
			810	Dues and Fees	425.00	425.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	27,726.47	60,135.57
			2XX	Personal Services - Employee Benefits	4,263.05	4,613.57
			5XX	Other Purchased Services	2,374.45	3,748.13
			6XX	Supplies and Materials	1,729.79	3,051.85
			810	Dues and Fees	0.00	25.00
			8XX	Other Expenditures	176.00	235.85



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	564.67	0.00
		2XX	Personal Services - Employee Benefits	30.51	0.00
		4XX	Purchased Property Services	7,450.05	0.00
		5XX	Other Purchased Services	0.00	1,170.00
		6XX	Supplies and Materials	3,532.59	2,986.12
		810	Dues and Fees	171.00	66.00
	280 Special Education - Local and State				
		1XXX Instruction			
		3XX	Purchased Professional and Technical Services	30.00	30.00
		6XX	Supplies and Materials	1,759.27	1,172.38
		21XX Support Services - Students			
		3XX	Purchased Professional and Technical Services	220.80	220.80
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	2,500.00	2,500.00
		2XX	Personal Services - Employee Benefits	14.90	12.60
	910 Food Services				
		31XX Food Services			
		4XX	Purchased Property Services	288.45	0.00
		6XX	Supplies and Materials	4,539.03	3,581.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>69,695.87</u>	<u>138,647.66</u>

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					95,051.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					233,473.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					138,647.66 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	84.05	(4b)	-84.05
					-84.05 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					189,793.27 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,199.72	25,986.11
	1112 District Levy - Personal Property	0.00	64.03
	1114 District Levy - Pers Prop/Mobile Homes	0.00	399.16
	1190 Penalties and Interest on Taxes	15.87	106.98
	1510 Interest Earnings	74.25	111.75
	3281 State Technology Aid	286.26	324.65
	6100 Material Prior Period Revenue Adjustments	0.00	-15.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,576.10	26,977.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	799.74
			5XX Other Purchased Services	1,584.91	11,101.51
			6XX Supplies and Materials	11,361.77	4,952.11
			810 Dues and Fees	160.00	250.00
		25XX	Support Services - Business		
			5XX Other Purchased Services	259.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,366.09	17,103.36

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	12,587.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,977.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	17,103.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,461.91	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	374.78	280.93
	1900 Other Revenue from Local Sources	6,837.50	2,711.45
	3445 State Combined Fund School Block Grant	743.39	1,754.61
	3460 Montana Oil and Gas Tax	3,353.83	1,546.40
	6100 Material Prior Period Revenue Adjustments	0.00	80.72
	9710 Residual Equity Transfers In	34,656.00	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,965.50	46,374.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,509.44	18,712.74
			2XX Personal Services - Employee Benefits	101.43	76.64
			3XX Purchased Professional and Technical Services	85.00	0.00
			6XX Supplies and Materials	3,023.57	909.55
			8XX Other Expenditures	114.00	0.00
		23XX Support Services - General Administration			
			5XX Other Purchased Services	25.00	250.00
			6XX Supplies and Materials	0.00	44.95
		25XX Support Services - Business			
			1XX Personal Services - Salaries	32,165.69	14,439.62
			2XX Personal Services - Employee Benefits	110.97	70.46
			5XX Other Purchased Services	1,804.26	635.77
			6XX Supplies and Materials	132.80	264.99
			8XX Other Expenditures	160.85	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	7,137.18	4,720.68
			6XX Supplies and Materials	4,450.44	1,299.36
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	0.00	355.33
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	251.25	251.25
			6XX Supplies and Materials	1,740.64	443.29



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
434	Title IV, Part B, 21st Century					
	910 Food Services					
		31XX Food Services				
			6XX Supplies and Materials	0.00	13.85	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,812.52	42,488.48	

Schedule Of Changes Worksheet							Fund Code 29	
Beginning Fund Balance							52,584.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							46,374.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							42,488.48	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							56,470.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,250.46	41,289.73
	1112 District Levy - Personal Property	0.06	101.61
	1114 District Levy - Pers Prop/Mobile Homes	126.36	633.46
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,638.43	0.00
	1190 Penalties and Interest on Taxes	198.73	182.24
	1510 Interest Earnings	1,445.32	721.17
	6100 Material Prior Period Revenue Adjustments	0.00	-231.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,659.36	42,696.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	2,178.09	1,304.01
			7XX Property and Equipment Acquisition	5,345.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	43,078.50	53,869.37
			6XX Supplies and Materials	1,881.59	5,231.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				52,483.18	60,404.53

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	162,669.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,696.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,404.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	144,961.31	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	15,607.65	14,680.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,607.65</u>	<u>14,680.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	13,381.33	11,307.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>13,381.33</u>	<u>11,307.02</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	18,316.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,680.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	11,307.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,689.77	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	500.00	500.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	6,028.26	6,461.34
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	200,101.00	220,306.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,451.88	3,150.73
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	324.00	291.09
XX	XXX 26XX 41X	Energy Utility Services	11,753.48	10,779.33
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,106.40
b. Related Services Block Grant Entitlement	2,368.80
c. Total Entitlements Subject to Reversion	9,475.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,602.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	36,692.54
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	27,824.09	0.00	0.00	0.00	0.00
280	1XXX	2XX	122.79	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	30.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	1,172.38
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	3,962.86	0.00	0.00	0.00	0.00
280	21XX	2XX	23.08	0.00	0.00	0.00	0.00
280	21XX	3XX	3,336.54	0.00	0.00	0.00	220.80
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			35,269.36	0.00	0.00	0.00	1,423.18

36,692.54

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,000.00	0.00	0.00	0.00	1,000.00
Buildings	79,166.46	0.00	0.00	0.00	79,166.46
Machinery and Equipment	80,564.11	0.00	0.00	0.00	80,564.11
Totals at Historical Cost	160,730.57	0.00	0.00	0.00	160,730.57
Depreciation					
Building Accum	66,083.71	1,566.66	1,566.66	0.00	69,217.03
Machinery and Equipment Accum	61,810.26	-867.33	6,577.68	0.00	67,520.61
Total Accumulated Depreciation	127,893.97	699.33	8,144.34	0.00	136,737.64
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	32,836.60	-699.33	-8,144.34	0.00	23,992.93

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,071.25	0.00	0.00
Unallocated	7,073.09	0.00	0.00
Total Depreciation for FY2016	8,144.34	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	27,863.41	0.00	0.00	10,623.69	17,239.72	0.00	17,239.72
Total Governmental Activity							
Non-bond Long-Term Liabilities	27,863.41	0.00	0.00	10,623.69	17,239.72	0.00	17,239.72

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0404-98825529

18 Glacier County

0404 East Glacier Park Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	182,364.25	0.00	182,364.25
Net Pension - TRS	351,369.00	38,553.00	0.00	389,922.00